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ATTACHMENT

Staff Proposal for Alignment and Integration of RPS Procurement Planning and Integrated Resource Planning

Energy Division

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**California Public
Utilities Commission**

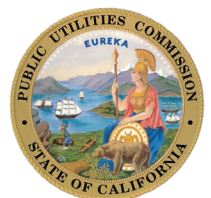


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Background

Senate Bill (SB) 350 (de León, Chapter 547, 2015) increased California's renewable electricity procurement requirement in the Renewables Portfolio Standard (RPS) program, required the state to double statewide energy efficiency savings in electricity and natural gas end uses by 2030, and required large utilities to develop and submit integrated resource plans (IRPs). These IRPs detail how utilities will meet their customers' resource needs, reduce GHG emissions, and ramp up the use of clean energy resources.

SB 350 also added Section 454.52 to the Public Utilities Code (Pub. Util. Code), which directs the CPUC to adopt a process for Load Serving Entities (LSEs) to file IRPs and update those plans periodically. Section 454.52(d) specifically addresses coordination between Integrated Resource Planning (IRP) and other proceedings, where it reads, "In order to eliminate redundancy and increase efficiency, the process adopted pursuant to subdivision (a) shall incorporate, and not duplicate, any other planning processes of the commission." This provision was largely intended to address the overlap between filings in the IRP and RPS proceedings. With this directive in mind, the RPS proceeding included within its scope the coordination with the IRP proceeding.

In addressing the scope of the RPS proceeding (R.18-07-003), numerous parties identified RPS-IRP coordination as a priority. As a result, the scoping memo for R.18-07-003 included RPS-IRP coordination among the remaining issues that needed to be resolved from the previous RPS proceeding, R.15-02-020: ¹

"Coordinating with the integrated resource planning proceeding, or its successor proceeding, as mandated by SB 350, including mitigating administrative burden in due dates, filings, templates, etc., coordinating annual reporting requirements, and considering integration of integrated resource planning preferred system plans with the RPS procurement plans."

The CPUC has continued its efforts to align the RPS and IRP proceedings. Most recently, in April 2019, the CPUC proposed a future schedule that allows RPS Procurement Plans to be incorporated into retail sellers' IRPs in years when IRPs are required.² Parties to the RPS proceeding provided comments on this proposal, but in its decision on the 2019 Renewable

¹ <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M237/K661/237661362.PDF>.

² *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2019 Renewables Portfolio Standard Procurement Plans* : <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M283/K539/283539009.PDF>

Portfolio Standard Procurement Plans,³ the CPUC decided that coordination between proceedings for the 2020 IRP cycle was not feasible given the expected IRP schedule. Therefore, it directed Energy Division “to develop a comprehensive and practicable plan to combine IRP and RPS filings without jeopardizing the current timelines, allocation of Commission resources, or procedural efficiencies currently in place for IRP and RPS.” While considering comments and developing a plan, Energy Division has issued quarterly reports on its progress. This document presents the final Energy Division staff proposal outlining a comprehensive approach to coordinating the IRP and RPS proceedings.

Objectives of RPS/IRP Alignment

The current renewables procurement planning and filing procedures required in LSEs’ annual RPS Procurement Plans (RPS Plans) differ from what is required from LSEs in IRPs, though there is significant overlap. Staff identified specific objectives in developing a framework for the alignment of RPS procurement planning and integrated resource planning (Proposed Framework).

Ultimately, the alignment of the RPS and IRP proceedings should meet both the RPS Plan and IRP requirements and provide administrative efficiencies for LSEs, parties to both the RPS and IRP proceedings, as well as the CPUC. As stated in the *Assigned Commissioner and Assigned Administrative Law Judge’s Ruling Identifying Issues and Schedule of Review for 2019 Renewables Portfolio Standard Procurement Plans* (2019 ACR),⁴ CPUC Staff has been working to develop a proposed framework that reduces LSEs’ annual reporting obligations as they relate to RPS-eligible resource procurement planning. By integrating the necessary reporting requirements that describe LSEs’ overall plan for procuring RPS resources into the IRP requirements, significant reporting overlap will be eliminated in years that IRPs are filed.

The RPS program and IRP process have many common objectives, but the required reporting in each proceeding serves different programmatic functions. While each IRP cycle is designed to assess the 2030 GHG emission planning target for the electric sector and identify the optimal mix of electricity resources to meet state GHG emissions and reliability goals, RPS reporting requirements are intended to provide a holistic view into each LSEs’ planning and procurement strategies and to address the State’s renewable energy goals and satisfy RPS requirements. Thus, CPUC Staff continues to see value in receiving annual RPS progress reports, as required by

³ D.19-12-042.

⁴ <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M283/K539/283539009.PDF>

statute, as opposed to receiving RPS progress updates in LSEs' IRPs, which occur less frequently.⁵

Finally, CPUC Staff's Proposed Framework is intended to maintain transparency for all parties across both proceedings. As outlined in the Proposed Framework presented in the next section, some RPS Plan requirements will still be required annually. In IRP years, LSEs will be required to file their IRPs in both the RPS and IRP proceedings so that RPS progress will continue to be monitored and documented in the RPS proceeding.

Proposed Framework for the Integration of IRP and RPS Procurement Plans

Pursuant to Pub. Util. Code § 399.13(a)(1), the CPUC requires all retail electricity sellers to annually prepare renewable energy procurement plans that include specific elements that satisfy RPS obligations.⁶ Staff's Proposed Framework for integrating RPS procurement plan requirements into the IRP proceeding employs a two-phased approach that makes a relatively minor change to RPS reporting protocols in the current IRP cycle, while fully integrating all elements of RPS Procurement Plans into the subsequent IRP cycle, proposed to commence in the 2023 calendar year.⁷ Using the most recent RPS Plan Template included in the *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2020 Renewables Portfolio Procurement Plans* (2020 ACR)⁸ and the 2020 IRP Narrative Template,⁹ the two phases of Staff's Proposed Framework are outlined below.

Phase I: 2021-2022

As mentioned previously, Phase I of Staff's Proposed Framework makes measured changes to the RPS Plan process for the current IRP cycle. Phase I proposes to maintain the status quo, where LSEs continue to prepare and submit annual RPS Procurement Plans, subject to subsequent *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying*

⁵ Annual RPS reporting requirements are outlined in Pub. Util. Code § 399.13(a)(6).

⁶ Multi-jurisdictional utilities with 60,000 or fewer customers subject to Pub. Util. Code § 399.17 will be permitted to use an IRP prepared for regulatory agencies in other states to satisfy its annual California RPS requirement, so long as the IRP complies with the requirements specified in Pub. Util. Code § 399.17(d).

⁷ *Administrative Law Judge's Ruling Scheduling Prehearing Conference and Seeking Comments on Proposed Proceeding Schedule, Attachment A: Proposed IRP Cycle Schedule* (June 15, 2020):

<https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M340/K234/340234745.PDF>

⁸ <https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M336/K533/336533804.PDF>.

⁹ <https://www.cpuc.ca.gov/General.aspx?id=6442459770>

Issues and Schedule of Review for Renewables Portfolio Procurement Plans pursuant to Pub. Util. Code § 399.13(a)(1).^{10,11}

The single deviation from the current RPS Plans procedure, as proposed by staff, is to transition the Cost Quantification reporting requirement away from the RPS Plans and establish an annual data response for Cost Quantification reporting due February 15 of each calendar year. The Cost Quantification data response will require that all LSEs use a standardized template to submit RPS procurement and sales cost information, which will be made available to the public on the CPUC's RPS Procurement website.¹² This information will benefit the RPS and IRP proceedings and the public generally.

The CPUC uses the cost data submitted by LSEs pursuant to Pub. Util. Code §§ 913.3, 913.4, 399.12(j)(2), and 399.12(j)(3) to develop the annual RPS Costs and Cost Saving legislative report.¹³ This cost information is essential to compile annual procurement cost figures and report on the RPS program costs, the impact of LSE RPS procurement on the cost of renewables, and the resulting renewables cost trends in California.

Phase I of Staff's Proposed Framework relies on the existing CPUC process, pursuant to Pub. Util. Code § 399.13(a)(1), for RPS Procurement Plan submission, review, and adoption. Table 1 below outlines the Proposed Framework for Phase I in integrating LSEs' IRPs and RPS Procurement Plans.

¹⁰ Pub. Util. Code § 399.13(a)(1) orders the Commission to "direct each electrical corporation to annually prepare a renewable energy procurement plan... to satisfy its obligations under the renewables portfolio standard" as well as "require each electrical corporation to review and update its renewable energy procurement plan... The commission shall require all other retail sellers to prepare and submit renewable energy procurement plans..."

¹¹ Small investor-owned utilities with fewer than 30,000 customers subject to Pub. Util. Code § 399.18 will meet RPS Plan filing requirements according to § 399.13(a)(5), as outlined in the *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2020 Renewables Portfolio Standard Procurement Plans*.

¹² CPUC Procurement website: https://www.cpuc.ca.gov/Utility_Scale_RFO/. Only public versions will be posted.

¹³ Each May 1, the CPUC is required to report to the Legislature the aggregated costs and cost savings of renewable energy expenditures and contracts for the previous year, pursuant to Pub. Util. Code § 913.3.

Table 1 - Overview of Proposed Framework for Phase I: 2021-2022

Item Number from 2020 RPS Procurement Plan Checklist ¹⁴	Plan Requirement	Statute	Proposed Submission Protocol
1-13, 15, and Appendix A	RPS Procurement Plan	Pub. Util. Code § 399.13(a)(1)	Annual RPS Procurement Plan submission
14	Cost Quantification (Template)	Pursuant to Pub. Util. Code §§ 913.3, 913.4, 399.12(j)(2), and 399.12(j)(3)	Annual data response, due February 15 of each calendar year using a standardized template and posted to CPUC's RPS Procurement website by Staff

Phase II: 2023 and Beyond

IRP Filing Years: Full Integration of RPS Requirements

With Phase II of this Proposed Framework, the CPUC intends to fully combine RPS Procurement Plans filings with the IRP process. There are several important benefits to fully integrating these proceedings and limiting the majority of required filings to the IRP proceeding. As SB 350 directs and discussed above, the CPUC and parties have an interest in eliminating duplicative filings. Furthermore, the IRP proceeding is the CPUC's primary proceeding for long-term planning to meet the State's climate goals – both in the preferred resource mix and procurement. Therefore, it is logical to have LSEs include their expected procurement of renewable resources (i.e., RPS Procurement Plans) within the IRP proceeding, so the CPUC and stakeholders can have a comprehensive view of the State's ability to meet its goals.

Phase II of this Proposed Framework would go into effect the next year that IRPs are required to be filed, currently proposed for 2023. The year in which IRPs are filed will be referred to as the “on-year” and in years that LSEs do not file an IRP will be referred to as “off-year.” When IRPs are required, LSEs will include the information ordinarily required by the RPS Procurement

¹⁴ See Attachment B in the *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2020 Renewables Portfolio Standard Procurement Plans*.

Plan into designated IRP sections as set out in Table 2, below.¹⁵ To facilitate this alignment, the IRP Narrative Template will be modified to include the necessary RPS reporting items in two of the current IRP chapters and will also add a chapter specifically devoted to capturing any RPS-required information that does not align into an existing IRP section. The two specific chapters are proposed as they are most similar in purpose and scope to the RPS Plan sections. For instance, RPS Plan Section 4 focuses on RPS portfolio, supply and demand, and long-term procurement and IRP Section 3.a similarly seeks information on portfolios.

For LSEs that request CPUC authorization for RPS procurement or sales, IRPs should include LSEs' proposed RPS-eligible procurement for the calendar years following IRP submission until the next IRP cycle. RPS-eligible procurement will be authorized by decisions in the IRP proceeding. If an LSE modifies its planned RPS procurement outside of an IRP year, a Motion to Update will be necessary, as discussed in the next section.

As with Phase I, LSEs will be required to submit Cost Quantification reporting by annual data responses due February 15 of each calendar year.

Table 2 below provides an illustrative example of how existing RPS Procurement Plan requirements would fit into the current IRP Narrative Template. The current IRP Narrative Template, however, may be modified in the next IRP cycle, which may result in slight deviations from the Proposed Framework presented in Table 2.

Table 2 - Overview of Proposed Framework for Phase 2: IRP On-Years

Item Number from 2020 RPS Procurement Plan Checklist ¹⁶	RPS Procurement Plan Requirement	Proposed Section in IRPs based on 2020 IRP Narrative Template ¹⁷
1	Major Changes to RPS Plans	<u>New</u> 'RPS Status and Progress Update' Section

¹⁵ For multi-jurisdictional utilities subject to Pub. Util. Code § 399.17, LSEs will continue to file a comprehensive IRP supplement in the IRP proceeding that complies with requirements § 399.17(d) in even-numbered years and its IRP complying with the requirements specified in § 399.17(d) in odd-numbered years.

¹⁶ See Attachment B in the *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2020 Renewables Portfolio Standard Procurement Plans*. Reporting requirement 15: Coordination with the IRP Proceeding has been excluded, as these reporting requirements will be included in LSEs' IRPs.

¹⁷ See 2019-2020 IRP Events and Materials, Narrative Template dated 6/15/2020: <https://www.cpuc.ca.gov/General.aspx?id=6442459770>.

Item Number from 2020 RPS Procurement Plan Checklist ¹⁶	RPS Procurement Plan Requirement	Proposed Section in IRPs based on 2020 IRP Narrative Template ¹⁷
2	Executive Summary	<u>New</u> 'RPS Status and Progress Update' Section
3	Summary of Legislative Compliance	<u>New</u> 'RPS Status and Progress Update' Section
4	Assessment of RPS Portfolio Supplies and Demand	IRP 3.a: Study Results/Conforming and Alternative Portfolios
4.A	Portfolio Supply and Demand	IRP 3.a: Study Results/Conforming and Alternative Portfolios
4.A.1	Portfolio Optimization	IRP 3.a: Study Results/Conforming and Alternative Portfolios
4.B	Responsiveness to Policies, Regulations, and Statutes	<u>New</u> 'RPS Status and Progress Update' Section
4.B.1	Long-term Procurement	IRP 3.a: Study Results/Conforming and Alternative Portfolios
4.C	Portfolio Diversity and Reliability	IRP 3.a: Study Results/Conforming and Alternative Portfolios
4.D	Lessons Learned	<u>New</u> 'RPS Status and Progress Update' Section
5	Project Development Status Update	IRP 3.a: Study Results/Conforming and Alternative Portfolios
6	Potential Compliance Delays	New 'RPS Status and Progress Update' Section
7	Risk Assessment	IRP 3.a: Study Results/Conforming and Alternative Portfolios

Item Number from 2020 RPS Procurement Plan Checklist ¹⁶	RPS Procurement Plan Requirement	Proposed Section in IRPs based on 2020 IRP Narrative Template ¹⁷
8	Renewable Net Short Calculation	IRP 3.a: Study Results/Conforming and Alternative Portfolios
9	Minimum Margin of Procurement (MMoP)	IRP 3.a: Study Results/Conforming and Alternative Portfolios
9.A	MMoP Methodology and Inputs	IRP 3.a: Study Results/Conforming and Alternative Portfolios
9.B	MMoP Scenarios	IRP 3.a: Study Results/Conforming and Alternative Portfolios
10	Bid Solicitation Protocol	IRP 3.e: Study Results/Cost and Rate Analysis
10.A	Solicitation Protocols for Renewables Sales	IRP 3.e: Study Results/Cost and Rate Analysis
10.B	Bid Selection Protocols	IRP 3.e: Study Results/Cost and Rate Analysis
10.C	LCBF Criteria	IRP 3.e: Study Results/Cost and Rate Analysis
11	Safety Considerations	IRP 3.a: Study Results/Conforming and Alternative Portfolios
12	Consideration of Price Adjustment Mechanisms	IRP 3.e: Study Results/Cost and Rate Analysis
13	Curtailment Frequency, Forecasting, Costs	IRP 3.e: Study Results/Cost and Rate Analysis
14	Cost Quantification*	N/A – February 15 Data Request
* The Cost Quantification data response will require LSEs to use a standardized template to submit RPS procurement and sales cost information, due March 1 of each calendar year in off-years and on-years.		

IRP Off-Years: RPS Off-Year Filing for Statutorily Mandated RPS Reporting

Once Phase II goes into effect, the LSEs' annual RPS Plan requirements will differ in those years when an IRP filing is due (on-years) and in those when it is not (off-years).¹⁸ In IRP off-years, LSEs will not be required to file RPS Plans in the same manner that they have to date.

Nevertheless, certain information is required by statute to be provided in the RPS program annually. LSEs will meet these requirements by filing Tier 3 advice letters that contain the statutorily-required information, as described in Table 3 below. These advice letters will be served to the RPS proceeding. The form and substance required of those advice letters will be directed in a future decision in which the CPUC will adopt, modify, or reject the RPS-IRP alignment framework proposed in this staff proposal. Thus, in IRP off-years, an Assigned Commissioner's Ruling (ACR) identifying RPS Plan issues and schedule will not be necessary and the information required will not vary from year to year (unless a ruling is issued to respond to new circumstances or revised statutory requirements).

After review of the LSEs' advice letters in IRP off-years, the off-year RPS filings will be accepted, accepted with modification, or rejected by Resolution prepared by CPUC Energy Division. This process eliminates the need for an RPS Procurement Plans decision in the RPS proceeding in off-years.

Circumstances may change for an LSE between the time it files its RPS Procurement Plan within its IRP and the off-year filings or subsequent IRP (e.g., unexpected RPS contract termination, increase in load, etc.). If an LSE's procurement (or sales) needs change or if further procurement authorizations are required in IRP off-years, these LSEs will be required to file a Motion to Amend their IRP as part of the RPS off-year filing and to file that motion in the IRP proceeding to allow consideration of overall portfolio supply, needs, and impacts. An IRP decision will then address the combined Motion to Amend and off-year filing.

Phase II will not alter the requirement set forth in Phase I for LSEs to provide Cost Quantification information by February 15 of each calendar year. All RPS Plan requirements in IRP off-years will be due by July 15 of each calendar year.

¹⁸ For multi-jurisdictional utilities subject to Pub. Util. Code § 399.17, LSEs will continue to file a comprehensive IRP supplement in the IRP proceeding that complies with requirements § 399.17(d) in even-numbered years and its IRP complying with the requirements specified in § 399.17(d) in odd-numbered years.

Table 3 - Overview of Proposed Framework Reporting for Phase 2: RPS Off-Year Filing

Item Number from 2020 RPS Procurement Plan Checklist ¹⁹	RPS Plan Requirement	Statute Section
4 & 4.A	Assessment of Portfolio Supplies and Demand	Pub. Util. Code § 399.13(a)(6)(A)
5	Project Development Status Update (Narrative & Template)	Pub. Util. Code § 399.13(a)(6)(D)
6	Potential Compliance Delays	Pub. Util. Code § 399.13(a)(6)(B)
7	Risk Assessment	Pub. Util. Code § 399.13(a)(6)(F)
10	Bid Solicitation Protocol	Pub. Util. Code § 399.13(a)(6)(C)
11	Consideration of Price Adjustment Mechanisms	Pub. Util. Code § 399.13(a)(6)(E)
14	Cost Quantification* (February 15 Data Request)	Pursuant to Pub. Util. Code § 913.3, § 913.4, § 399.12(j)(2), and § 399.12(j)(3)
* The Cost Quantification data response will require LSEs to use a standardized template to submit RPS procurement and sales cost information, due February 15 th of each calendar year in off-years and on-years.		

Special Cases and Contingencies

This proposal attempts to accomplish the three primary objectives of RPS-IRP coordination: efficiency (for LSEs, Parties, and the CPUC), functionality, and transparency. While this proposal will streamline the proceedings and eliminate overlapping requirements, it must retain the flexibility to account for special cases and contingencies. The following list of special cases is not exhaustive but addresses some scenarios that may arise.

¹⁹ See Attachment B in the *Assigned Commissioner and Assigned Administrative Law Judge's Ruling Identifying Issues and Schedule of Review for 2020 Renewables Portfolio Standard Procurement Plans*.

New LSEs

California's energy market has seen a rise in LSEs in recent years, and that trend is expected to continue. As new entrants emerge, they will need to participate in and comply with the obligations of the IRP and RPS programs.

New LSEs will be expected to provide the same materials as all other LSEs. LSEs that begin service in IRP off-years will be required to provide RPS off-year filings as described above and in Table 3. The off-year RPS filing is due upon registering, 90 days prior to delivering the load, or July 15, whichever comes first. If an LSE begins service in an IRP year, that LSE will file its IRP Plan containing the required RPS information, also as outlined above.

Schedule changes

Integrating RPS/IRP Plan filings requires coordination between proceedings to accomplish the objectives stated above. However, certain eventualities are bound to arise that may impact schedule and the CPUC must retain some flexibility for this.

For instance, there may be a need to adjust the IRP filing deadline, as has occurred in the past. If, in an IRP on-year, the IRP moves its filing date to the following year, LSEs will be required to submit an off-year filing to satisfy the statutory requirements in RPS. In this case, the CPUC will provide direction via a Ruling in the proceeding, allowing enough time for LSEs to complete these filings. In this case, review and acceptance procedures detailed above for RPS off-year filings will be followed.

Updating Plans

If an LSE determines that its procurement needs or other circumstances have changed such that it is necessary to update its RPS Plan, the LSE would file a Motion to Update in the IRP proceeding that includes any updated plan chapters. This is true whether the LSE is updating its IRP Plan or its RPS off-year filing. Motions should be served on the RPS and IRP service lists concurrently.

Non-compliance with IRP or RPS Plan requirements

Noncompliance with RPS requirements will be addressed depending on the filing. For IRP on-year filings, potential LSE non-compliance will be referred to the protocols described in the IRP

citation program adopted in Resolution E-5080.²⁰ In off-year filings, LSEs will be directed to correct deficiencies by Energy Division Resolution.

Conclusion

Staff's Proposed Framework is based on current requirements for LSEs' 2020 RPS Plans and the 2019-2020 IRP Narrative Template. Staff acknowledges that CPUC guidance for LSEs' IRP Plans is subject to change for subsequent filings. Thus, parties should focus comments on the concept proposed, potential additional efficiencies, and ways to increase transparency. Comments on the requirements for LSEs' 2020 RPS Plans outlined in the 2020 ACR and 2019-2020 IRP Narrative Template is beyond the scope of this proposal.

Staff's Proposed Framework is intended to support the Commission's decision-making process and does not represent the final word of the Commission. Staff anticipates and welcomes productive feedback and input from parties on the Proposed Framework for alignment of RPS procurement planning and integrated resource planning.

Questions to guide comments:

1. Is the Proposed Framework consistent with statutory requirements? If not, provide citation to the requirement(s) and explain why the Proposed Framework is not consistent with the requirement(s).
2. Does the Proposed Framework adequately ensure that information is provided on LSEs planning and procurement to achieve the goal of reducing California's GHG emissions at the lowest cost? If not, explain why it does not and how the Proposed Framework could be modified.
3. Are there additional efficiencies that the CPUC should consider? If so, explain in detail the additional efficiency and how it increases efficiencies for LSEs, parties, and the CPUC, while meeting the statutory and CPUC requirements.
4. Are there additional ways to increase transparency? If so, please explain in detail the proposed modification(s) and how it increases transparency.
5. Are there any additional aspects that should be added to the Proposed Framework? If so, please explain in detail and provide justification for adding.
6. How should consideration of safety be reported and examined in the on-year and off-year plans? How should all LSEs report on safety culture and policies for procurement, including renewables? What safety-related disclosures should be included? What standards should renewable and other resources be required to meet?

²⁰ See <https://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M344/K806/344806352.PDF>.

7. How should reporting include consideration of low income and disadvantaged communities? Should these regulatory filings be more widely disseminated?
8. What is the impact, if any, of the Proposed Framework on local communities in terms of transparency, costs, energy services, and consequences of projects and policies?
9. What consideration should equity be given in development of the off-year plans and the IRP filings? Are there any useful benchmarks or metrics to evaluate social equity considerations that could be included in these filings?

(End of Attachment)